



*New York State Archives*

**New York State Comptroller's Office Accounts of Unpaid  
Taxes Assessed on Non-resident Lands 11276**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	This series contains accounts of unpaid taxes on lands owned by non-residents. Through 1893 the records cover all counties except New York (Manhattan); after 1893 only Forest Preserve counties are represented. The accounts were prepared by the town tax collectors, certified as accurate by the county treasurer, and forwarded to the state comptroller for filing. Accounts list parcels owned by non-residents on which taxes were unpaid, and show the acreage, assessed valuation, and amount of tax due.
<b>Creator:</b>	New York (State). Comptroller's Office
<b>Title:</b>	Accounts of unpaid taxes assessed on non-resident lands
<b>Quantity:</b>	152.8 cubic feet
<b>Inclusive Date:</b>	1799-1926
<b>Series:</b>	11276

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## Arrangement

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11276-03, 11276-05: Alphabetical by county.

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## Scope and Content Note

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These are accounts of lands owned by non-residents on which taxes were unpaid. Through 1893 the records cover all counties except New York; after 1893 only Forest Preserve counties are represented. The accounts were prepared by the town tax collectors, certified as accurate by the county treasurer, and forwarded to the comptroller for filing. Accounts list parcels owned by non-residents on which taxes were unpaid, and show the acreage, assessed valuation, and amount of tax due. Some of the accounts filed in the early nineteenth century include names

of non-resident owners, but most do not. The comptroller used these accounts to prepare the published lists of lands to be sold for unpaid taxes.

11276-99: This accretion consists of lists (1808-1920) of lands located primarily in Forest Preserve counties. Some lists from Albany County are also included. These lists or accounts are probably estrayed from earlier accretions.

11276-99A: This accretion consists of accounts from Richmond County (Staten Island) only for years 1873-1894 (with gaps).

11276-03: The records in this accretion pertain to parcels in twenty counties from all regions of New York State. Most of the records document unpaid taxes from the period between 1799 and 1816 and were compiled by the comptroller for tax sales held in the years 1814, 1815, and 1821. However, a small amount of records pertain to unpaid taxes assessed in the later decades of the nineteenth century.

11276-05: These are accounts of lands owned by non-residents on which taxes were unpaid for towns in Montgomery and Oneida Counties. The accounts date from 1805 to 1816 but there are no accounts for the years 1811 and 1812.

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## Related Information

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### Related Material

B0848 Series B0848, Registers of Unpaid Taxes on Non-Resident Lands, summarizes information contained in the accounts in this series.

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## Use of Records

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### Access Restrictions

There are no restrictions regarding access to or use of this material.

## Administrative Information

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### Custodial History

11276-03: These records most likely became estrayed from accretions of this series transferred to the State Archives by the Department of Taxation and Finance in the 1980s. They were accessioned in conjunction with a project undertaken by Archives staff in 2003 to describe or integrate estrayed or unidentified records.

11276-05: These lists or accounts are probably from earlier accretions and were subsequently identified and accessioned by State Archives staff in 2005 as part of a project to integrate or describe estrayed or unidentified records.

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## Access Terms

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- Real property tax--New York (State)
- Oneida County (N.Y.)
- Accounting
- New York (State)
- Accounts
- Lists (document genres)
- Government sale of real property--New York (State)
- Collecting
- Montgomery County (N.Y.)
- Tax collection
- Selling
- Tax-sales--New York (State)
- New York (State). Department of Audit and Control